

One Hundred Seventh Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Wednesday,
the third day of January, two thousand and one*

An Act

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment
of survivor benefits for public safety officers killed in the line of duty.

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the “Fallen Hero Survivor Benefit
Fairness Act of 2001”.

**SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS FOR PUBLIC
SAFETY OFFICERS KILLED IN THE LINE OF DUTY.**

Subsection (b) of section 1528 of the Taxpayer Relief Act of
1997 (Public Law 105–34) is amended by striking the period and
inserting “, and to amounts received in taxable years beginning
after December 31, 2001, with respect to individuals dying on
or before December 31, 1996.”.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*